[President.]

whose industrial programme I am in entire agreement. It might be worthwhile for honourable members and the public of Travancore to realise that in Soviet Russia, this cacany has been made penal and very strong steps are now being taken by the Soviet Government to prevent it. In spite of being communist, which Soviet Russia is, the workers are troublesome even there. Although the workers own the State resources yet they do not own the State entirely and they are worried over not owning the State entirely. They have started this and the authorities are taking very strong action to counter this process of going slow. We have been told that in the case of the railway strike, the production of carriages fell to a third of the normal production mainly by process of " go slow ".

There is one more matter which I cannot avoid referring to. This morning we have received news that all the scavengers in Madras including the conservancy staff have struck work. The milkmen in Madura have also struck work, and we are threatened with similar activities here. I would ask the public to co-operate with the Government in seeing that the warning uttered by the Congress in their Working Committee meeting is generally heeded to and that in the case of essential services, the services without the continuance of which life would be at a stand still or by the stoppage of which there might be epidemics and trouble in the country. it ought never to be a case of strike but that it ought to be a case of adjudication and conciliation all the time. That is all that I wish to say. I am glad to say that at this moment we have practically no strike of maior importance here. But to say that is not to lay any flattering unction to our souls. There is the making of many major strikes. We have received letters and notices which make things rather complicated. I am therefore taking advantage of this opportunity to meet the members of the Legislature and tell them that it will be the duty of the public to do all that they can to persuade workers in all localities to adopt methods of arbitration and adjudication right through and at all times, and never to engineer or participate in general strikes especially where those general strikes affect the daily life of the community.

VOTING ON DEMANDS FOR GRANTS.—(*contd.*)

Mr. K. C. Chandy: The other day I was at the point that the tax on agricultural income having come to stay in the land it became necessary to lift the export duty levied on agricultural products.

President: I have stated that the question of the export duty is being anxiously considered by this Government and especially at the moment when very grave financial repercussions

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are taking place, we cannot remove the export duty unless we get what we consider we are entitled to from the new Central Government. Negotiations to that effect will be started as soon as the constituent Assemby is formed because it is perfectly clear that places like Bhavanagar, Baroda, Cochin and Travancore cannot possibly join an All-India Union without and as a condition precedent to their special maritime position being safeguarded and their rights as maritime States in respect of duties and customs also assured and indicated. That is the position.

Mr. K. C. Chandy: I was following that statement. Still I want to impress upon the Government that the Government are free to withdraw the export duty. The Interportal Convention is no bar. That being the case, when Government impose a fresh tax on the agriculturists by way of a new tax on agricultural products, it is highly necessary to lift the export duty on agricultural products. In fact there is no country in the world except Kathiawar in North India which imposes an export duty on agricultural products.

President: Also South American countries.

Mr. K. C. Chandy: In Ceylon there is no export duty though they levy a tax on agricultural products. There is also no land tax there. Therefore, if we continue the system of taxes as at present existing namely, the export duty and the tax on agricultural products, I beg to submit that it will amount to double taxation. I will take the case of an agriculturist who gets an income of Rs. 3,000 an year and show how the taxation works. Under the head 'export duty' he has to pay now Rs. 158 and under the new Income Tax Act, he will have to pay Rs. 80, and the total tax will come to Rs. 238. Meanwhile, a non-agricultural earner will have to pay only Rs. 80. That means an agriculturist will have to pay three times that of non-agriculturist. This inequitable system of taxation must be done away with and I would request Government to take steps in that direction.

Another point which I would like to bring to the notice of Government is with regard to the basic tax. At the last Budget session when I opposed the scheme of basic tax, the Government member assured me that the basic tax was a symbol of allegiance to the Soveregin. Mr. G. Narayanan Tampi, the Government member expressed the opinion that no land tax as such need be paid at all but only basic tax, it being more a symbol of allegiance to the Sovereign. If that is the case, I am asking Government why the Edavaga lands should be exempted. The people in the Edavaga area owe allegiance to the Sovereign of

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[Mr. K. C. Chandy]

the State. Why should Edavaga lands be exempted and why should the inhabitants to the Edavagais be compelled to pay to the Chief and at the same time compelled to pay income tax on the agricultural products?

Mr. C. P. Gopala Panicker: Is the honourable member aware that quite recently the Edavagais of Vanjipuzha and Punjar were brought under settlement and under the Proclamation of that Act they are entitled to continue the same rate of taxation for 30 years more?

Mr. K. C. Chandy: There is a sort of inequity being perpetrated in the case of Edavaga tenants. I am only saying that Government can devise ways and means for doing away with that form of taxation.

Regarding the vagaries of assessment by income tax collectors, much has been stated on the floor of this House and also of the other House. Regarding paddy cultivators, the honourable member Mrs. Thressiamma Kora has explained in detail the hardship which they are put to. I would just point out one or two more instance where such vagaries are particularly noted. Regarding the price of rubber, when the prevailing price was only Rs. 77—the assessment was made on the basis of Rs. 88. Cherikkal lands which are jungle areas and cultivated once in 7 or 10 years, have been assessed to yearly incomes arbitrarily on the basis of Rs. 50 and 100 per acre. These matters have been brought to the notice of Government then and there.

A word about the proviso to the recent Income Tax Act. In the schedule 2, part 1, there is a provisio 'Income tax payable shall in no case exceed half the amount by which the total amount exceeds Rs. 2,000. Part 2 of the same schedule does not contain that proviso. Therefore realisation of super tax will not be governed by this proviso, and the Proviso as it stands would be meaningless, as such a contingency will not arise. In the case of incomes which are above Rs. 2,055 it is a mathematical impossiblity. Therefore the proviso, though apparently intended to benefit the assessee, will not be of any use to people with larger incomes than Rs. 2,055. With these few observations, I support the Demands.

Mr. G. Madhavan: Sir, in supporting the demands, I would in the first place bring to the notice of Government that the Agricultural department is not doing their best to ward off the pests which affect the cultivators at large. For the past so many years they have not been able to combat the troubles arising from pests.

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President: Is there not a bonus given to the agriculturists ?

Mr. G. Madhavan: But nothing has been paid yet towards that item. It is however the duty of the Agricultural department to remove the nuisance caused by pests to the agriculturists.

President: What is the bonus rate sanctioned ?

Mr. C. P. Gopala Panicker: Rs. 15,000 has been sanctioned by Government for that purpose.

Mr. G. Madhavan: Still the trouble caused by pests has not lessened till now. There is one insect called Chazhi which is doing a lot of mischief to the cultivators. In some places the cocoanut trees are completely devastated by some insect. Formerly at least some research work was being done by the Research Department to find out remedial measures for doing away with that pest. Even now that havoc continues in some places. I would request the Agricultural department to take drastic steps to remove the troubles caused by rats and chazhis in Agricultural areas. Regarding taxes on income, I would join hands with my friends who said that the present Income tax collectors are doing this work in a very irresponsible way in all parts of the country and that this aspect has to be taken notice of by Government.

Then about appointing or constituting local committtes for advising the collectors. The peesident stated that there may be some difficulty in gentlemen not liking their matters to be discussed in public. What I submit is that this Committee may be formed to advise the collector so as to inform him of the local conditions. The condition of the locality, the income of any particular gentleman there, and all such information, which may be useful to the Collector in estimating the true account of a man's income which is assessable, may be gathered correctly by the Collector through such Committees.

Then as for the land tax, I would congratulate Government for promoting the land tax Proclamation, thereby making the burden of taxation uniform on all the cultivators of the land. With these words, I support the demand.

Mr. D. Krishnan Potti (*Kottarakara and Pathanapuram* cum *Shencottah*): സർ, ഫിനിഡിപ്പാട്ട്മെൻറിൻറെ ഭരണത്തെപ്പറ്റി രണ്ടു വാക്കു പറഞ്ഞുകൊള്ളട്ടെ.

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President : I may possibly shorten discussion by saying that Government would have no objection, as an experimental measure, in a few localities, to appoint Advisory Committees of important men who know the conditions of the place. They would only be advisory in character and would not deal with individual cases, i. e., the income of A or B or C, but what may be called the yield of the locality and the general condition of the locality. This is under contemplation of the Government and the Government are perfectly willing to proceed on those lines.

Mr. D. Krishnan Potti : സർ, കൃഷിയും കൃഷിഡിപ്പാർട്ട്മെൻറുമായി യാതൊരു ബന്ധവുമില്ലാതെയാണിപ്പോളിരിക്കുന്നത്. ഈ ഡിപ്പാർട്ടുമെൻറുമുഖാന്തരം കൃഷിക്കാർക്കു സാരമായ സഹായങ്ങൾ ഒന്നുംതന്നെ ഇപ്പോൾ ലഭിക്കുന്നില്ല. വളം കിട്ടുകയെന്നുള്ളതാണ് ഈ ഡിപ്പാർട്ടുമെൻറിനെ സംബന്ധിച്ചുള്ള പ്രധാന ആവശ്യം. വളം കൊടുക്കുന്നതോടുകൂടി വിത്തുകൾകൂടി വിതരണംചെയ്യാനുള്ള കാര്യപരിപാടി സ്വീകരിച്ചെങ്കിൽ മാത്രമെ കൃഷി അഭിവൃദ്ധിപ്പെടുകയുള്ളൂ. ഇതിനു സ്വീകാര്യമായി യാതൊരു നടപടികളും കൃഷി ഡിപ്പാർട്ടുമെൻറിൽ നിന്നു ഇതുവരെ സ്വീകരിച്ചിട്ടില്ല. ഓരോ താലൂക്കിൻറെയും തലസ്ഥാനത്തു ഓരോ ഇൻസ്പെക്ടരെ സൃഷ്ടിച്ചാൽ എന്തു പ്രയോജനമാണ് അദ്ദേഹത്തിനു ചെയ്യാൻ സാധിക്കുക. കൃഷിക്കാർ അധികവും നാട്ടിൻപുറങ്ങളിലുള്ളവരാണ്. നമ്മുടെ നിർഭാഗ്യംകൊണ്ട് ശരിയായ ഗതാഗതസൗകര്യംപോലും നാട്ടിൻപുറങ്ങളിലില്ല. ആ സ്ഥിതിക്കു കൃഷിക്കാർക്ക് ടൗണിൽവന്നു ഇൻസ്പെക്ടരെ കണ്ടു വളം വാങ്ങിക്കാൻ സാദ്ധ്യമല്ല. അതുകൊണ്ടു ഞാൻ പറയുന്നതു ഓരോ താലൂക്കിൻറെയും പ്രധാന സ്ഥലങ്ങളിൽ പ്രവർത്തനം നടത്തത്തക്കവണ്ണം ഇതിൻറെ പ്രവർത്തനം കേന്ദ്രീകരിക്കണമെന്നാണ്. ആ സ്ഥലത്തുള്ള എല്ലാ കൃഷിക്കാർക്കും വളം കൊടുക്കുന്നതിനു ഡിപ്പാർട്ടുമെൻറു പ്രത്യേകം ശ്രദ്ധിക്കണം. നമ്മുടെ കൃഷിക്കാർ പഴയ യാഥാസ്ഥിതികമനോഭാവത്തിൽനിന്നും തീരെ മാറി ശാസ്ത്രീയരീതിയിലുള്ള വളം ഉപയോഗിക്കാൻ ഇപ്പോഴും സമ്മതമുള്ളവരല്ല. അതിനുവേണ്ടി കൂടുതൽ പ്രദർശനവും പ്രചരണവും ആവശ്യമാണ്. പ്രചരണം ഒന്നുകൊണ്ടുമാത്രമെ ഈ ഡിപ്പാർട്ടുമെൻറിനു വിജയകരമായ പ്രവർത്തനം നടത്താൻ സാധിക്കുകയുള്ളൂ. വളം വിതരണം ചെയ്യുന്നതോടുകൂടി നല്ലതരം വിത്തുകൾ കൃഷിക്കാർക്കു നൽകണം. ഇതുപോലെതന്നെ കൃഷി സംബന്ധമായ ആയുധങ്ങൾ

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വാങ്ങുന്നതിനു കൃഷിക്കാരെ സഹായിക്കേണ്ടതു് ഡിപ്പാർട്ടുമെൻറിന്റെ മുമതലയാണു്.

സർ, ഇതിലും അതിപ്രധാനമായ മറെറാരു സംഗതി എനിക്കു പറയുവാനുള്ളതു് കാർഷികോൽപ്പന്നങ്ങൾക്കു് ശരിയായ വിപണി കണ്ടുപിടിച്ചു കൊടുക്കണമെന്നുള്ളതാണു്. ഇവിടെ ഒരു മാർക്കറിംഗ് ആഫീസർ ഉണ്ടെന്നു പറയുന്നു. അദ്ദേഹത്തിന്റെ ജോലി എന്താണെന്നോ അദ്ദേഹത്തെ ഏതു ബ്ലാക്കുമാർക്കറിൽ കണ്ടുകിട്ടുമെന്നോ എനിക്കറിയാൻപാടില്ല. എന്റെ നിയോജകമണ്ഡലത്തിലെ ഒരുപ്രധാന കൃഷിയാണു് പൈനാപ്പിൾ. ഇപ്പോൾ നമ്മുടെ നാട്ടിൽനിന്നും പൈനാപ്പിൾ കയറി അയക്കരുതെന്നു ഗവണ്മെൻറു ഉത്തരവു നൽകിയിട്ടുണ്ടു്. തൻമൂലം കൃഷിക്കാർക്കു വലിയ വിഷമം ഉണ്ടായിരിക്കുന്നു. ക്ഷ്യനിലയിലുള്ള ആശങ്കകൊണ്ടാണു് ഗവണ്മെൻറു ഈ നില സ്വീകരിക്കേണ്ടിവന്നതു്. പൈനാപ്പിൾ കൃഷി നശിക്കാതെയിരിക്കണമെങ്കിൽ ശരിയായ ഒരു മാർക്കറ്റു് അതിലേക്കു കണ്ടുപിടിക്കേണ്ടതാണു്.

President: It cannot be done unless a cannery is established on a large scale. For instance, Pineapple does not keep fresh for an appreciable length of time. I have myself seen that by the time Pineapple goes even by air from here to Delhi it deteriorates. Any way, Government have given their fullest support to a local enterprise designed to bring a cannery and a Refrigerator into existence; and I believe that Company has already started or is.....

Mr. K. R. Narayana Aiyar: Sir, it is under negotiation because it includes fishing.

President: Yes, it is practically an accomplished fact. It is an enterprise sponsored by a Travancorean who is already taking big measures in that respect, and a cannery which would include pineapple, mango, fish and other things would come into operation soon. Then we would be able to export and derive some considerable revenue on that account.

Mr. D. Krishnan Potti: പൈനാപ്പിൾ വെളിയിലേക്കു അയക്കണമെന്നു് എനിക്കു നിർബന്ധമില്ല. എന്നാൽ ഈ വ്യവസായം വളരെക്കാലമായി വിദേശവുമായി നടത്തിക്കൊണ്ടിരുന്ന കച്ചവടക്കാർക്കു തൻമൂലം നഷ്ടം സംഭവിച്ചിട്ടുണ്ടു്. അതുകൊണ്ടു് ഒരു നിശ്ചിതകാലത്തേക്കെങ്കിലും ഒരു നിയന്ത്രണരീതിയിൽ വെളിയിൽ അയക്കാൻ അവരെ അനുവദിക്കേണ്ടതാണു്.

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President: Honourable member cannot say that. On account of the scarcity of foodstuffs anything that could be eaten was allowed to remain in the State for the use of the people. I thought it would receive a general approbation. But what I find is something different. I am receiving at least two or three petitions a week for export of fish, of vegetables, of jack fruits, of pineapples and tapioca. If all these are exported, and supposing there is, for instance, a steamer strike or Railway strike tomorrow—what will be there to supplement the food of the people? What shall we eat? Any ancillary item of food that can be eaten must be kept within the State and if the people are to suffer the loss of export they must suffer.

Mr. D. Krishnan Potti: സർ, നാം മരച്ചീനി വെളിയിലേക്കയക്കാൻ പാടില്ലാ എന്ന നിയന്ത്രണം വരുത്തി. അപ്പോഴേ ഈ കൃഷിക്ക് ഒരു വലിയ മാന്ദ്യം സംഭവിച്ചു എന്നുള്ളതാണ് പരമാർത്ഥം ഇതാണ എനിക്കു ഈ സംഗതിയിലും ഉള്ള ഭയം.

President: I know, as a matter of fact, that certain persons who had speculated and entered into contract for the supply of tapioca have suffered; and they are now asking me to give exemption for produces which are already becoming unfit for human consumption. But it is impossible for any department to say what is fit and what is not fit because it is found easy to make things unfit for human consumption so as to make it possible to claim a right for export. I see that some honourable members are definitely and personally aware of all these arrangements which I have mentioned. One of these petitions, has been from my honourable friend Mr. Govindan asking for export permits for tapioca. I put it to him what he would do if rice did not come. Then he said that he wanted export permits in regard to articles unfit for human consumption. I soon found that it was quite easy to make anything unfit for human consumption. That is the position.

Mr. D. Krishnan Potti: ഗവണ്മെൻറിന്റെ ഉദ്ദേശശുദ്ധിയെ ഞാൻ ചോദ്യം ചെയ്യുന്നില്ല. എന്നാൽ അനുഭവത്തിൽ അതു ശരിയായി വരുന്നില്ല.

President: It is also my *anubhavam*, Both *anubhavams* have to be compared.

Mr. D. Krishnan Potti: ഏതായാലും ഈ വിഷയത്തെ സംബന്ധിച്ചു ഗവണ്മെൻറു കുറച്ചുകൂടി പരിചിന്തനം ചെയ്യു ഞങ്ങളുടെ താലൂക്കിൽ ഈ കൃഷിനശിക്കാതിരിക്കത്തക്കവണ്ണം വേണ്ടതു ചെയ്യുമെന്നു ഞാൻ അപേക്ഷിക്കുന്നു.

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അടിസ്ഥാനനികുതി സംപ്രദായവും ആദായനികുതിസംപ്രദായവും അഭിനന്ദനീയമാണ്. ഈ രാജ്യക്കാർ അനേകകാലമായി അനുഭവിച്ചു കൊണ്ടിരുന്ന അസമത്വവും നികുതിഭാരവും അവസാനിപ്പിച്ച് ഒരു ഏകീകൃത പദ്ധതി നടപ്പാക്കിയതിൽ ഞാൻ സന്തോഷിക്കുന്നു. ഇതേ മനോഭാവത്തോടുകൂടി അഭിനവമായ പല പരിഷ്കാരങ്ങളും നടപ്പിൽ വരുമെന്നും നമ്മുടെ രാജ്യം സമത്വസുന്ദരമായ ഒരു ഭാവിയിൽ എത്തിച്ചേരുമെന്നും വിശ്വസിക്കുന്നു. എന്നാൽ നികുതിസംപ്രദായത്തെക്കുറിച്ചു ചിന്തിക്കുമ്പോൾ പത്താനാപുരം താലൂക്കിലെ ഒരു പകുതിയിലെ ജനങ്ങളുടെ കഷ്ടകാലത്തെക്കുറിച്ചും രണ്ടുവാക്ക് പറയേണ്ടിയിരിക്കുന്നു. പതിനാറു ചതുരശ്രമൈൽ വിസ്താരവും അയിരത്തി എണ്ണൂറു കുടുംബങ്ങളും ഉള്ള ഒരു പകുതിയാണ് പട്ടാഴി. അവിടെ നിലവിലിരിക്കുന്ന നികുതി സംപ്രദായം ഏറ്റവും അപരിഷ്കൃതമാണ്. ൧൦൪൦-ലെ തിരുവെഴുത്തുവിളംബരംമൂലം മഹാരാജാവുതിരുമനസ്സിലെ പ്രജകൾക്കു സ്ഥിരം ഉടമസ്ഥാവകാശം കിട്ടിയിട്ടുള്ള ഈ ഭൂമികൾ ഇപ്പോഴത്തെ വിളംബരത്തിന്റെ പരിധിയിൽ ഉൾപ്പെടുന്നില്ല. പണ്ട് മാത്താനന്ധവമ്മ മഹാരാജാവുതിരുമനസ്സുകൊണ്ടു അവിടത്തെ ദേവിക്ക് ദാനം ചെയ്തതാണ് ഈ പകുതി. അതിന്റെ ഭരണം നാട്ടുകാരാൽ തിരഞ്ഞെടുക്കപ്പെട്ട ഒരു ബോഡ്ഡ് നടത്തിക്കൊണ്ടിരുന്നു. ആ വസ്തുക്കളിൽനിന്നും തടികൾ വെട്ടുന്നതിനും മറ്റും അന്നാട്ടുകാർക്ക് അവകാശമുണ്ടായിരുന്നു. എന്നാൽ ഇതിനു വിരുദ്ധമായ ഒരു നയമാണ് ദേവസ്വം ഡിപ്പാർട്ടുമെൻറിൽനിന്നു ഭൂതിന്റെ ഭരണം കയ്യേറിയതുമുതൽക്കുടി സ്വീകരിച്ചുവരുന്നത്. അതിനുശേഷം തടി മുറിക്കുന്നതു കുറേകരമായി വന്നിരിക്കുന്നു. കൃഷിക്കാരായ ഈ നാട്ടുകാർ പച്ചിലവളത്തിനും മറ്റും ഇലകൾ എടുക്കുകയോ, കൃഷിയായുധങ്ങൾക്കുവേണ്ടി മരക്കഷണങ്ങൾ മുറിക്കുകയോ ചെയ്താൽ അതു മോഷണകേസായി തീരും.

President : With regard to the Pattazhi pakuthy, was it ever brought to the notice of Government by any petition by the persons concerned.

Mr. D. Krishnan Potti : കഴിഞ്ഞ അസംബ്ലിയിൽ ഇതിനെപ്പറ്റി പ്രതിപാദിച്ചിട്ടുണ്ട്.

Mr. C. P. Gopala Panicker : It is a land belonging to the Personal Devaswoms. Government have no jurisdiction over it.

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Mr. D. Krishnan Potti: സർ, ശവസംസ്കാരത്തിനായി ഒരു കക്ഷണം തടി വെട്ടിയാൽ അതു നിയമവിരുദ്ധമായിതീരും. ഈ രീതിയിൽ ഉള്ള കുറങ്ങൾ ചുമത്തി അനേകം സാധുക്കളുടെമേൽ അട്ടർ മജിസ്ട്രേട്ടുകോടതിയിൽ കേസു് നടക്കുന്നതായി അങ്ങു് പരിശോധിച്ചാൽ അറിയാവുന്നതാണു്. ഈ രീതിയിൽ മുമ്പോട്ടു തുടർന്നുകൊണ്ടുപോകാതെ ദേവസ്വം ഡിപ്പാർട്ടുമെൻറുമായി ആലോചിച്ചു ഒരു പരിഹാരം ഉണ്ടാക്കണമെന്നു ഞാൻ അപേക്ഷിക്കുന്നു.

Mr. K. S. Joseph: Sir, ...

President: I am afraid, I can give you only five minutes. There are three departments and the officers in each of these departments must be given at least three minutes each.

Mr. K. S. Joseph: There is no point in my speaking for five minutes.

Mr. A. Gunamony: I have listened with great interest to all the remarks of the honourable members about the working of the Income-Tax department. There is one point in all these discussions which is noteworthy, and that is, there was not a single criticism about the working of the Income-Tax section of the department. All the criticisms were about the working of the Agricultural Income-Tax. This point itself is an answer to the criticisms. In regard to the Income-Tax department we have gathered a good deal of experience and we have benefited by the experience of several years working. I believe some years ago, there might have been similar criticisms raised about that too. That is what happens in the initial stages when we have no experience and no guide or practical knowledge to fall back on. But as years passed, we profited by our experience and the public too profited, and today the department works without much criticism being levelled against it. As a matter of fact, we have been able to accept 85 per cent of the account books of business people and the percentage that has been rejected was only 15 per cent. Therefore, it is evident that after some years, when we have the benefit of actual working experience, we will be able to effect some satisfactory arrangements.

In the course of criticism of the Agricultural Income-Tax department, some honourable members doubted about the successful working of the Agricultural department. They have also questioned the wisdom of the Act itself. It is unnecessary for me to go into the larger issue of the matter.

President: It is beyond your province.

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Mr. A. Gunamony: Yes, Sir. What I would like to mention is that the Income-Tax is a tax on income, whereas the land tax is a tax on the land. Whatever may happen to the income from land he has to pay to tax for a fixed period, say 50 or 60 years, but in the case of Income-Tax one has to pay only so long as he gets the income. There is an automatic adjustability about it. If you have an income, you have to pay. If you do not have any income, you do not pay. One honourable member mentioned the other day that this new tax is sure to hit north Travancore adversely. There is no question of north and south in this matter. A friend of mine from south Travancore who is now paying 90 rupees as tax, told me he will have to pay 120 rupees as Agricultural Income-Tax. But still he is happy about this arrangement. Supposing after some time, unfortunafely for him and forunately for the public adequate quantity of paddy comes from provinces and prices go down, he knows he has to pay only proportionately less way of Income-Tax. We have to remember with gratitude His Highness the Maharaja and the Head of the Administration for the introduction of this beneficent reform of far reaching importance.

As regard the workings of this scheme, I must say with the fullest sense of responsibility, that it all depends on the efficiency of officers who are put in charge. Some honourable members, Messrs. Mackar Pillai and Narayana Kurup, mentioned certain illustrations about how things have been done in a haphazard manner, and there I feel guilty. There may be blunders sometimes. Sometimes, we may be wrong but we are never perverse. There may be certain errors. Mr. Mackar Pillai pointed out an instance where the calculation went wrong. But as soon as it was brought to the notice of the department it was rectified.

Sahib Bahadur M. K. Mackar Pillai (*Nominated*): അതു കളക്ടരല്ല പിന്നീട് വന്ന കളക്ടരാണ് അതു തെറ്റിച്ചത്.

Mr. A. Gunamony: Anyhow, I am speaking only of the department. The honourable member knows that as soon as it was brought to the notice of the Collector, it was rectified. My honourable friend Mr. Narayana Aiyar mentioned about a large number of appeals were allowed I should only congratulate the department. We do not stand on prestige. We are trying to do our best. But apart from the general criticism, if critisism becomes personal I have got a duty to intervene. Income-Tax Collectors are doing a very difficult and unpopular job and I am sorry, one member made a personal attack on a particular officer.

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[Mr. A. Gunamony.]

The Administration Reports show the work turned out by that officer in that office which is a new one. In assessment collection and demand he has beaten every other circle.

Mr. N. Narayana Kurup: May I know whether it is difficult if the assessments are arbitrary ?

Mr. A. Gunamony: We ought not to be carried away by one or two instances. Today there was an interpellation as regards the number of assessments and appeals. What is the percentage ? It is infinitely small in all the circles. I admit that there are certain difficulties but we hope to get over these difficulties.

Mr. G. Narayana Aiyar: May I know whether assessment is made in the case of plants cultivated for the purpose of poojas ?

Mr. A. Gunamony: Certainly not.

President: Why not if a sale is made of that ?

Mr. G. Narayana Aiyar: In case it is not sold ?

Mr. A. Gunamony: No assessment will be done. The other day Mr. Narayana Aiyar was mentioning about roses planted in the garden. But in case it is carried on as a business, we are entitled to have the benefit of that income.

Mr. G. Narayana Aiyar: May I know whether there is any distinction reserved ?

Mr. A. Gunamony: There is one point I would like to mention. Suppose a person cultivates paddy for his own use. We are not to exclude that. But there are plants such as Thulassi, used for pooja purposes which nobody should think of assessing after all. Officers are also human beings and they can be expected to be reasonable.

Another thing I would just mention is about certain practical difficulties. Mr Chandy mentioned about *cherickal* lands. We also know that cherickal lands are not to be assessed as in other cases. But if just for assessment purposes lands are stated to be cherickal there is a practical difficulty.

Mr. K. C. Chandy: Does the honourable member think that the cherickal lands are being cultivated every year ?

Mr. A. Gunamony: I concede that. But how are we to know whether a land is cherickal or not ?

President: If it is not cultivated in a year, the next year it will not be assessed. If they are not cultivated during a year they would not be assessed.

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Mr. G. Revi Varma : May I know how people are to be discriminated ? There are people who have got lands and do not cultivate, and people who cultivate.

Mr. A. Gunamony: That is a bigger issue. Suppose a person can cultivate and does not want to cultivate. It is a quite different matter. If a person, who has got thousands of acres of land delibrately plays a dog in the monger policy and does not cultivate and says that he has no income, the position is different and assessment will have to be made.

Mr. G. Revi Varma: That is not to be taken.

President : If, as a matter of fact, the food situation, instead of easing, becomes continuous and more tense, the question will have to be taken up. In certain countries, for instance, even in England, there is a movement in that direction. A large number of titled people preserve many of their Estates for game preservation or for shooting purposes. Recently a bill was passed to tax those localities as if they were capable of bringing income. In other countries, if there is any person who does not cultivate lands which can be cultivated, he is taxed. He has to pay at the highest rate. The Government have not lost sight of those methods. I referred to this point last year or the year before the last in the course of the Budget speech. I have already made it clear that Government are contemplating a legislation to tax those localities which could be cultivated and turned into useful lands, and which are not cultivated, as if they were cultivated with the richest possible crop that can be grown there.

Mr. A. Gunamony: I would like to say a few words about the future. I am hopeful about the future, for more reasons than one. In the first place, there is the exceptional advantage of a new Act, based on the model of the British Indian Act. It has got checks and counter-checks and is advantageous to the assessees as I have mentioned already.

President : Mr. Gunamony, you have got only three or four minutes.

Mr. A. Gunamony : We are considering a re-organisation of the department. Sir, you have already announced the intention of the Government to have the benefit of local Advisory Committees in regard to assessment. The Advisory Committees are to play the part of assessors. They can furnish the correct information as to the yield of particular localities. I hope that it will be a great benefit not only to the people but to the department and as I mentioned some time ago, we also hope to have the benefit of persons with very good experience

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[Mr. A. Gunamony.]

in the Land Revenue department. Those persons will never be below the status of Tahsilders, and they will be able to help us to gather useful information. I hope that we will be able to get over these difficulties. It is not a case of our being unreceptive or in any way taking up an attitude of infallibility. We welcome all criticisms of a helpful nature. With all these advantages, I hope, the department will be able to proceed successfully.

Preridٍent: Order, order. Did the honourable member refer to the proviso under the Super-Tax which was referred to by Mr. Chandy.

Mr. A. Gunamoney: The proviso is this. According to the new law, the first Rs. 1,500 is a free slab exempt from taxation. But there is a further advantage conferred on the assessees, because they are liable to taxation only if the total income exceeds Rs. 2 000. That has been provided in the proviso, namely "provided that no income tax shall be payable on a total income which does not exceed Rs. 2,000. The second part of the proviso gives what is called the marginal relief. According to this, even in the case of persons whose incomes slightly exceed Rs. 2,000, they ought not to be taxed at the appropriate rate, but the income-tax payable by them should not exceed half the amount by which the total income exceeds Rs. 2,000.

The question was asked why this proviso has not been included in part II dealing with super-tax. Super-tax deals with cases above Rs. 20,000 and so there is no necessity for making provision for exempting these lower incomes.

Mr. N. Narayana Kurup: May I know whether it is not perversity, irresponsibility and injustice to assess a person who gets only 1000 paras of paddy as pattam according to his own.....

Mr. A. Gunamony: The honourable member is perhaps referring to a particular case.

Mr. N. Narayana Kurup: There are several cases.

Mr. A. Gunamoney: I suppose there is remedy in all these cases. Without the necessary details I cannot answer .....(Bell).

President: Mr. Director of Agriculture.

Mr. T. C. Kochunni Pillai: Sir, I am thankful to the honourable members of this House for the constructive criticisms and suggestions they have given in the matter of widening the scope and functions of the Department to make it more

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useful to the ryots in the State. I may assure the House that the officers of the Department are taking a lively interest and are doing with all the available resources in men and money at its disposal to help the cultivators in this respect.

The need for conducting propaganda work amongst the ryots on a much larger scale, provision of more quantities of manure, implements, seeds, etc. has been emphasised by many of the members and I trust that it will not be necessary for me to reiterate the facts published in the annual reports of the Department, the copies of which have already been distributed amongst the members. Demonstrations on the cultivation of the most important crops in the locality by using chemical and organic manures are conducted on ryots lands. Leaflets explaining the methods of utilising the manures in correct doses are distributed amongst the ryots. In order to make known on a wider basis the correct dosages prescribed by the Department for the various kinds of manures, steps will be taken to arrange the republication in a book form the leaflets published already on this subject by the Department.

Sir, I agree with the opinions expressed here that the excessive use of artificial manures should be prevented in and I may state here that the Department is not advocating the use of artificial manures to replace organic manures but only to supplement them. The dosage of Amonium Sulphate recommended for paddy is only 56 pounds per acre to supplement the organic manure that is applied. Organic manure like bone-meal, and ground nut cake are also stocked in Departmental depots for sale along with Amonium Sulphate. It has been emphasised here that the quantity of manure supplied by the department is not adequate to meet the demands in the country. Sir, it is a fact that with the increased use of fertilisers, the demand has become so great that it has not been possible with the limited quantity of manure released to the State by the Government of India to meet the entire demand. We have had necessarily to make the distribution on an equitable basis amongst all the applicants after making enquiries regarding their bonafides. It is expected that with the improvement in the supply during the next year and by the provision of greater facilities for transport of goods from one piece to another, it will be possible to make distribution on a wider scale by establishing more depots throughout the State. In order to distribute properly and most efficiently the manures that have been received, depots are being opened by utilising the co-operative societies and Village Unions as centres of distribution. At the beginning of the year we had only 42 depots in the S.ate. Now

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[Mr. T. C. Kochunni Pillai.]

the number is nearly 70 on this day and most of the agencies are being worked by co-operative societies and Village Unions. Therefore, the complaint that manure is available only in Government depots at Taluk headquarters is not correct.

Some doubts have been expressed by certain members regarding the measures adopted under the Grow More Food Campaign. This work is carried on by the department, has been expanded recently and the provision of Rs. 8·6 lakhs made in the ensuing year in budget will be utilised for meeting the expenditure on account of subsidies for manure, bonus for cultivators for bringing waste and fallow lands under cultivation and the distribution of seeds at concesssional rates. In spending this amount, great care will be taken to see that the concession given by the Government are availed of largely to benefit the ryots. As a result of the campaign, it is expected that 47,000 tons of food materials, to the value of 87 lakhs of Rupees will be available additionally in the country in the course of the next 12 months. With these facts I hope that the House will be satisfied with the working of the Department.

Mr. C. P. Gopala Panicker : Sir, I am glad to see that the House has welcomed the Land Tax Proclamation of 1121 as a measure of great reform. The honourable member Mr. K. A. Raman Pillai in welcoming the measure said that it is a Great act of a Great Sovereign. Rightly, it is so. It has conferred a lasting boon on every subject of His Highness the Maharaja. Though originally it was meant only to ameliorate the condition of the poor ryots of the State, the problem in its final form, was so shaped as to confer benefits on every one of His Highness' subjects, rich or poor, high or low. The honourable member Mr. Revi Varma said that hereafter there will be no difficulty for the Land Revenue Department to collect the small kist. I quite agree. Hereafter we can avoid a great deal of script work under the Revenue Recovery Act with regard to the poor man's land.

Mr. G. Revi Varma: I said that there may be some changes with regard to the Revenue Recovery Regulation.

Mr. C. P. Gopala Panicker: I am coming to that. Hereafter the Gazette will not swell on account of the publication of the names, survey numbers, amount of arrears of tax and the list of defaulters. The benefit of this measure can be appreciated only if one realises how many thousands of acres of land belonging to the poor who are not able to pay their tax have been disposed of in public auction every year. In that way the burden has been lifted from the poor man and it has become possible for

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him to live in his homestead for years and years without the threat of eviction on account of heavy arrears of tax. Such concessions are not uncommon in Travancore. There have been cases from time, immemorial where Soverigns have been pleased to grant one acre of land here and another acre there to persons who have done meritorious service in the cause of the country. In those cases such lands were granted on the authority of a copper plate. I must say that such instances ofcourse have been very rare. Even in such cases the right to levy a Rajabhogam had been reserved. But here is a copper plate issued not only to one or two persons but to 62 lakhs of His Highness' subjects in the form of a Proclamation. This great Act of the Sovereign has enabled every one of His Subjects to utilise his land to the best interest of the cultivator in any manner he likes. I will explain. Under the last settlement as you all know the basis of settlement was on a crop basis. If a man cultivated cocoanuts, he must pay 4 Chs per every cocoanut tree. If he cultivated his land with rubber he had to pay Rs. 2 per acre. If he cultivated his land with cardamom he had to pay Rs. 2 per acre. Naturally there was a restriction on the kind of crop cultivated. A reservation had also been made that the assessment of the land was subject to a revision after a period of 30 years. But in this great charter we do not see any such reservation. Any man can use his land in any manner he likes. He can cultivate it with cocoanut, rubber, cardamom or anything he likes. Government will not step in and collect one pie more. This Act has conferred a lasting benefit on the capitalist classes as well. It is therefore that I said that it has served the interests of both the rich and the poor. Some honourable members said that Government do not want land tax. I too say so. The object of the Government is only to levy a token tax. We do not levy more than 4 cash per cent. Honourable members know that one cocoanut tree can easily be planted on one cent of land. In that case 4 chs. will have to be paid as tax according to the old arrangement. Can he not afford to pay now 4 cash per cent and that too when it is realised when he is given absolute freedom to deal with his land in any manner he likes. It is too much to say that even 4 cash per cent is rather high. That opinion came only from one honourable member and I do not expect it to be the general opinion of the House.

One or two honourable members wanted to show that the benefits conferred by these two Acts are not shared by the people at large. I may say that there is a lot of misconception about this matter. After all how many people are there in the State

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[Mr. C. P. Gopala Panicker.]

who are going to be affected by the imposition of the Agricultural Income Tax? I can definitely say that not more than 5,000 people will have to pay this tax. What is the population of the State? It is 62½ lakhs. Out of 62 1/2 lakhs of people not more than 1·45 lakhs of people are going to be taxed under the agricultural income tax. Are we here to plead the cause of the right planters of Peermade, Devicolam and Kanjirapally? It is for the sake of the poor that the tax has been levied. Is it the interest of the 62 1/2 lakhs or the 1 1/2 lakhs of people that deserve help at the hands of the Government has to be considered. Not more than 5000 people are going to be taxed under the Agricultural Income Tax. I have got figures with me. If any honourable member thinks that it is not correct he is at liberty to disprove it. It is those honourable members who come from Peermade and Devicolam that oppose this measure. Are we not bound to allow remission in the case of those people owning 1 and 2 cents of land as against people owning 10, 20 and 100 acres of land. I am sure that there is no case for any body to plead that the agricultural income tax is going to work any hardship.

President: Today there is a resolution being moved in the United Provinces by which the Government propose not only to abolish Zemindari system but to nationalise all the sources of production;—industrial, mechanical—so that there will be no private property.

Mr. C. P. Gopala Panicker: I may inform the House that we are getting requisitions from all over India to send copies of the Land Tax Proclamation and the Agricutural Income Tax Proclamation. That clearly shows how far the world outside have welcomed these measures. There is a lot of misconception about it in the country. I want to make it clear that we are not going to tax the land but it is the income from the land that we propose to tax. This point has created a lot of confusion in the minds of the public.

I have only one or two words to say with regard to the minor irrigation in connection with the Grow More Food Campaign. The honourable member Mr. Gabriel Nadar said that Government have recently renovated 30 tanks in his taluk. I may say that not only in the Vilavancode taluk but in almost every taluk minor irrigation work has been in progress. Ninety two works have been completed and 360 works are in progress. Government are going to continue the policy of irrigation activities and provision has been made in the budget for that purpose

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and more than 30,000 acres of land will be brought under cultivation. I am glad to inform the House that Rs. 2 lakhs have been set apart for lift irrigation work at Avanamcode. There are programmes of lift irrigation work in Meenachil, Chengannur and Thiruvalla taluks as well. Minor irrigation works are not always suitable for North Travancore. So lift irrigation is proposed to be introduced in those parts. As a result of this more than 30 lakhs acres of land is hoped to be brought under double crop cultivation in North Travancore.

The question that Government be granted a sum of Rs. 13,30,641 under demand XX—Agriculture including debt heads—Loans. Rs. 19,96,111 under Demand X—Land Revenue and Rs. 1,65,413 under Demand XI—Taxes on Income was put to vote and carried.

The Demands were passed and the grants were made.

DEMAND XXXIX—Anchal Department.

Mr. George Mathew *(Anchal Superintendent):* Sir, I rise to move for a grant of Rs. 8,75,222 under Demand XXXIX—Anchal Department.

Mr. G. Revi Varma : Sir, at present I may be permitted to say that there are 3 categories of living beings in this world who are forsaken by God and Man. To the first category belong the dumb bullocks that draw the heavy loads, to the second, the Jews, and to the third, the subordinate service of the Anchal Department. The fate of the first category is beyond all hope, the second have begun to assert themselves and the fate of the third lies in your hands as head of the administration. (laughter.)

President : I know there is a synagogue near Parur. I have known of two Jewish gentlemen who saw me once. But what is this third class *(Laughter)*.

Mr. G. Revi Varma : They are forsaken by God and man. What is the cause of this? If we go through the Administration Reports of this Department for the last three or four years, they are self-explanatory. Sir, the first sentence here in last year's report is ; "Mr. P. A. Kasim, B. A., B. L., was in charge of the Department from the 1st Chingom 1120 to the 22nd Kumbhom 1120. Mr. B. Paramu, B. A., B. L., from the 23rd Kumbhom 1120 to the 19th Karkatagom 1120. Then from the 20th Karkatagom till the end of the year, another man was posted." For the last so many years the Anchal Superintendents of this Department are men from outside the Department and they are only birds of passage. They come to this Department as the Departmental heads only for a few months. Nobody

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